

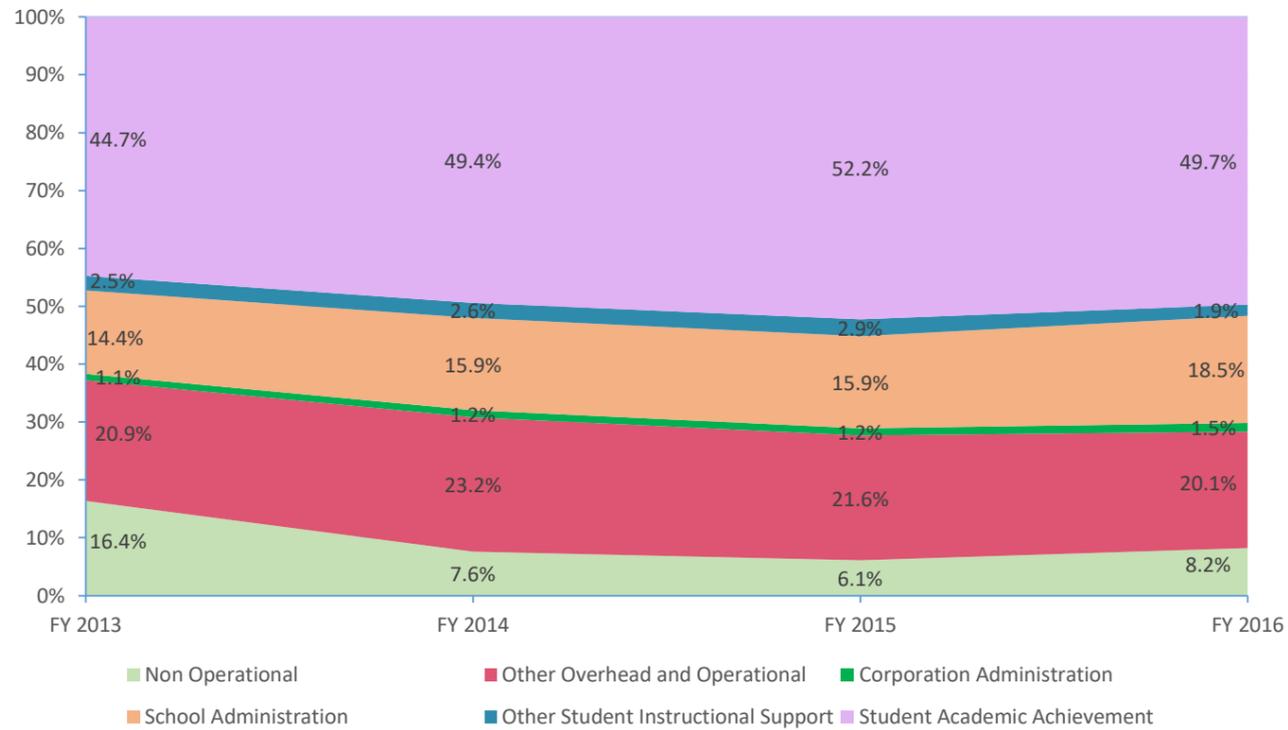
School Corporation Expenditures by Account
Biannual Financial Report Data
Joshua Academy (9495)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$818,143	51.4%	\$913,736	49.8%	\$959,418	44.7%	\$1,036,638	49.4%	\$1,108,147	52.2%	\$1,047,162	49.7%
Student Instructional Support	\$280,573	17.6%	\$350,929	19.1%	\$363,441	16.9%	\$389,179	18.6%	\$399,793	18.8%	\$430,952	20.5%
Total	\$1,098,716	69.1%	\$1,264,665	69.0%	\$1,322,859	61.7%	\$1,425,816	68.0%	\$1,507,940	71.1%	\$1,478,115	70.2%

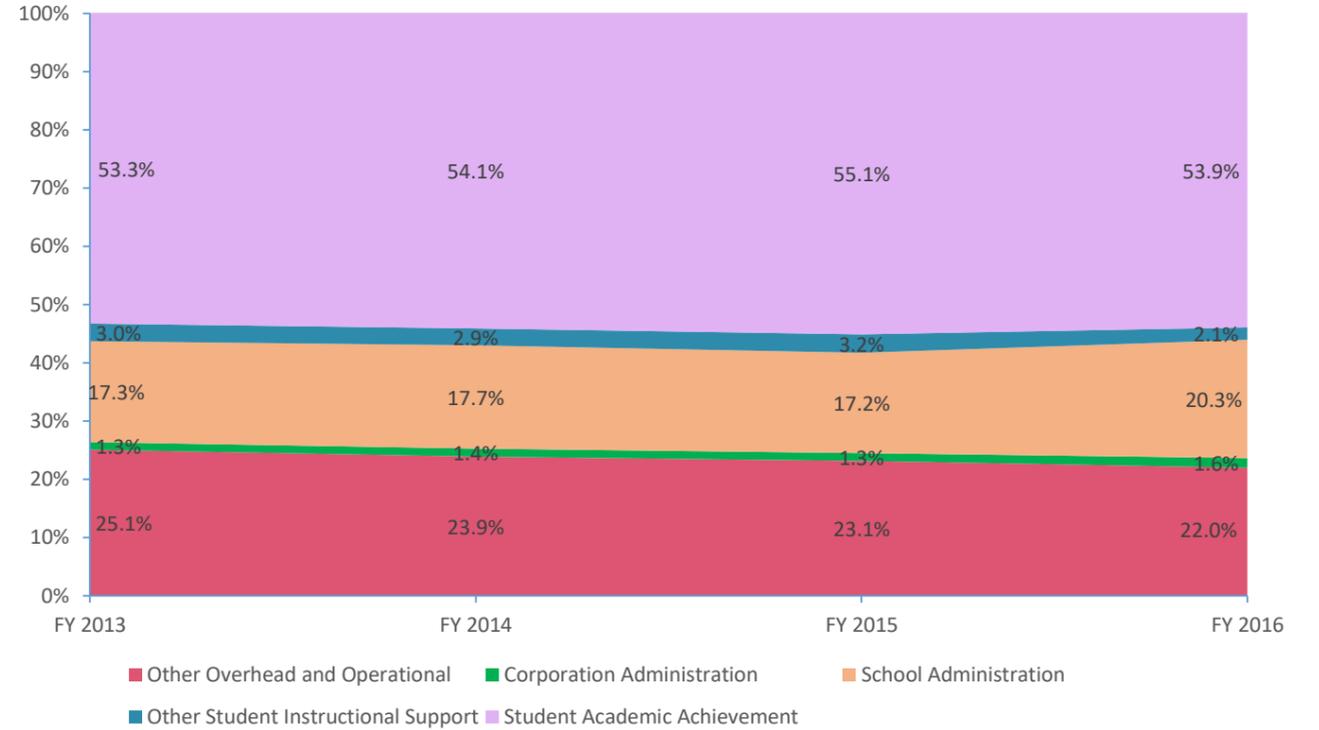
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$286,116	18.0%	\$349,988	19.1%	\$470,807	22.0%	\$512,786	24.4%	\$483,713	22.8%	\$455,465	21.6%
Non Operational	\$205,810	12.9%	\$218,490	11.9%	\$350,814	16.4%	\$159,353	7.6%	\$129,413	6.1%	\$173,123	8.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$491,926	30.9%	\$568,479	31.0%	\$821,621	38.3%	\$672,139	32.0%	\$613,126	28.9%	\$628,588	29.8%

Grand Total	\$1,590,642	\$1,833,143	\$2,144,480	\$2,097,955	\$2,121,066	\$2,106,702
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Joshua Academy (9495)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$87,316	\$86,442	\$126,966	\$104,828	20.1%	21.3%	-17.4%
11100	Regular Programs	Elementary	\$523,993	\$746,075	\$818,340	\$792,573	51.3%	6.2%	-3.1%
12610	Special Programs	Learning Disability	\$12,716	\$57,491	\$65,308	\$65,207	412.8%	13.4%	-0.2%
12900	Special Programs	Other Special Programs	\$0	\$0	\$37,398	\$26,070	NA	NA	-30.3%
14100	Summer School Programs	Elementary	\$0	\$0	\$0	\$1,671	NA	NA	NA
16100	Remediation	Remediation Testing	\$2,813	\$0	\$1,300	\$26,196	831.2%	NA	1915.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$32,054	\$11,338	\$39,551	\$14,820	-53.8%	30.7%	-62.5%
22220	Instruction	Library/Media Services - School Library	\$258	\$2,317	\$4,359	\$743	188.0%	-67.9%	-83.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$607	\$10,073	\$10,021	\$9,824	1518.9%	-2.5%	-2.0%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$4,904	\$5,230	NA	NA	6.7%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$44,795	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$704,553	\$913,736	\$1,108,147	\$1,047,162	48.6%	14.6%	-5.5%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$0	\$3,150	\$0	\$0	NA	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$34,667	\$71,070	\$62,020	\$40,863	17.9%	-42.5%	-34.1%
24100	School Administration	Office of The Principal	\$204,435	\$276,709	\$337,773	\$390,089	90.8%	41.0%	15.5%
Student Instructional Support Total			\$239,103	\$350,929	\$399,793	\$430,952	80.2%	22.8%	7.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$0	\$85,135	\$838	\$25	NA	-100.0%	-97.0%
23150	General Administration	Board of Education - Legal Services	\$0	\$0	\$752	\$0	NA	NA	-100.0%
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$1,708	\$300	\$1,484	NA	-13.1%	394.7%
23210	General Administration	Executive Administration - Office of The Superintendent	\$456	\$330	\$0	\$0	-100.0%	-100.0%	NA
23220	General Administration	Executive Administration - Community Relations	\$579	\$1,668	\$2,276	\$1,488	157.0%	-10.8%	-34.6%
25160	Central Services	Fiscal Services - Financial Accounting	\$37,510	\$10,692	\$15,299	\$14,749	-60.7%	38.0%	-3.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$7,342	\$36,748	\$1,553	\$7,451	1.5%	-79.7%	379.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$171	\$1,413	\$1,585	\$1,404	721.1%	-0.7%	-11.4%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$0	\$2,115	NA	NA	NA
25720	Central Services	Personnel Services - Recruitment and Placement	\$2,024	\$486	\$3,412	\$2,941	45.3%	504.7%	-13.8%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$65,225	\$58,361	\$229,467	\$204,195	213.1%	249.9%	-11.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$510	\$0	\$2,160	NA	323.2%	NA
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$9,481	\$1,181	\$648	\$9,896	4.4%	738.1%	1427.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$357	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$930	\$840	\$1,800	\$1,800	93.5%	114.3%	0.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$11,906	\$12,135	\$29,610	\$29,759	149.9%	145.2%	0.5%
27100	Student Transportation	Vehicle Operation	\$0	\$15,175	\$5,165	\$3,846	NA	-74.7%	-25.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$0	\$7,627	\$18,430	\$14,335	NA	88.0%	-22.2%
27400	Student Transportation	Purchase of School Buses	\$1,000	\$0	\$4,000	\$0	-100.0%	NA	-100.0%
27500	Student Transportation	Insurance on Buses	\$0	\$1,287	\$3,017	\$4,149	NA	222.3%	37.5%
27700	Student Transportation	Contracted Transportation Services	\$36,445	\$0	\$0	\$0	-100.0%	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$51,736	\$65,797	\$102,762	\$96,453	86.4%	46.6%	-6.1%
31400	Food Services Operations	Food Purchases	\$58,202	\$48,283	\$62,800	\$57,215	-1.7%	18.5%	-8.9%
31900	Food Services Operations	Other Food Services	\$2,752	\$612	\$0	\$0	-100.0%	-100.0%	NA
Overhead and Operational Total			\$286,116	\$349,988	\$483,713	\$455,465	59.2%	30.1%	-5.8%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$1,304	\$0	\$0	\$0	-100.0%	NA	NA
33940	Other Community Services	Child Care Services	\$0	\$0	\$42,968	\$51,909	NA	NA	20.8%
33990	Other Community Services	Other	\$0	\$18,460	\$8,651	\$5,082	NA	-72.5%	-41.3%
41000	Category not Specified	Land Acquisition and Development	\$0	\$0	\$0	\$57,927	NA	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$27,534	\$0	\$10,977	\$2,149	-92.2%	NA	-80.4%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$91,371	\$104,269	\$29,270	\$32,383	-64.6%	-68.9%	10.6%

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Account							Percent Change					
							2006 to	2009 to	2015 to			
						FY 2006	FY 2009	FY 2015	FY 2016	2016	2016	2016
46000	Category not Specified	Purchase of Moveable Equipment	\$57,678	\$40,330	\$31,698	\$22,185	-61.5%	-45.0%	-30.0%			
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$0	\$0	\$1,055	\$0	NA	NA	-100.0%			
52200	Interest on Debt	Temporary Loans	\$27,548	\$14,133	\$4,794	\$1,488	-94.6%	-89.5%	-69.0%			
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$41,298	\$0	\$0	NA	-100.0%	NA			
Non Operational Total			\$205,436	\$218,490	\$129,413	\$173,123	-15.7%	-20.8%	33.8%			
Prorated by Fund												
26491 - SAA	NA	PERF - 2007 Account Code	\$27,998	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS	NA	PERF - 2007 Account Code	\$10,513	\$0	\$0	\$0	NA	NA	NA			
26491 - NO	NA	PERF - 2007 Account Code	\$145	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA	NA	Social Security - 2007 Account Code	\$42,734	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS	NA	Social Security - 2007 Account Code	\$14,920	\$0	\$0	\$0	NA	NA	NA			
26492 - NO	NA	Social Security - 2007 Account Code	\$106	\$0	\$0	\$0	NA	NA	NA			
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$1,173	\$0	\$0	\$0	NA	NA	NA			
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$439	\$0	\$0	\$0	NA	NA	NA			
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$3	\$0	\$0	\$0	NA	NA	NA			
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$35,490	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$13,278	\$0	\$0	\$0	NA	NA	NA			
26494 - NO	NA	Group Insurance - 2007 Account Code	\$96	\$0	\$0	\$0	NA	NA	NA			
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$6,196	\$0	\$0	\$0	NA	NA	NA			
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$2,322	\$0	\$0	\$0	NA	NA	NA			
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$24	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total			\$155,435	\$0	\$0	\$0	NA	NA	NA			